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From:

Sent: Wednesday, February 18, 2009 1:57:38 PM

To:

Cc:

Subject: RE: TMP question

Whoever the 5 member committee designates as having authority to sign should sign.

In the absence of a valid designation on the original return or by a subsequent designation, the TMP is the general partner having the largest profits interest as of the end of the year. I.R.C. 6231(a)(7)(B). That would leave the same member as TMP in any event if the initial designations are otherwise invalid.